

**PARISH OF LIVINGSTON,
STATE OF LOUISIANA
CERTAIN FINANCIAL AND STATISTICAL DATA**

Population of the Parish

The population growth trend of the Parish of Livingston is as follows:

YEAR	PARISH POPULATION	STATE POPULATION
1950	20,054	2,683,516
1960	26,974	3,257,022
1970	36,511	3,644,637
1980	58,806	4,205,900
1990	70,526	4,219,973
1991	71,478	4,251,560
1992	73,121	4,287,195
1993	74,349	4,295,477
1994	77,391	4,315,085
1995	79,929	4,339,352
1996	82,152	4,350,579
1997	83,487	4,351,769
1998	87,311	4,368,967

Sources: US Census; Louisiana Tech University, January, 1999.

Population of Municipalities

The population growth trends of the municipalities in the Parish of Livingston are as follows:

YEAR	ALBANY	DENHAM SPRINGS	FRENCH SETTLE MENT	KILLIAN	LIVING STON	PORT VINCENT	SPRING FIELD	WALKER
1960	557	5,991			1,183	340	268	912
1970	700	6,752	670	293	1,398	387	423	1,363
1980	857	8,563	761	611	1,260	450	424	2,957
1990	645	8,381	829	721	999	446	439	3,727
1991	645	8,381	841	721	1,011	446	438	3,765
1992	651	8,538	842	721	1,037	467	444	3,853
1993	658	8,655	875	721	1,180	467	448	4,041
1994	669	8,797	946	721	1,206	488	448	4,154
1995	669	8,902	919	721	1,213	488	448	4,366
1996	665	9,011	882	721	1,262	500	448	4,460
1997	686	9,171	876	721	1,276	500	448	4,608
1998	690	9,248	883	865	1,356	500	458	4,734

Sources: US Census; Louisiana Tech University, January, 1999.

ECONOMIC INDICATORS

Personal Income

The Bureau of Economic Analysis of the US Department of Commerce publishes personal income data. The most recent revised per capita income figures for the Parish, Louisiana and the United States are as follows:

YEAR	PARISH	LOUISIANA	UNITED STATES
1990	\$12,343	\$14,281	\$18,666
1991	\$13,302	\$15,079	\$19,201
1992	\$14,237	\$15,817	\$20,137
1993	\$15,419	\$17,133	\$21,220
1994	\$16,525	\$18,086	\$22,056
1995	\$17,017	\$18,826	\$23,059
1996	\$17,859	\$19,609	\$24,164
1997	\$18,376	\$20,458	\$25,288

Source: US Department of Commerce, Bureau of Economic Analysis, October, 1998.

Retail Sales

According to the *Survey of Buying Power*, estimated retail sales by category in Livingston Parish were as follows:

(In Thousands)

Year	Total Retail Sales	Food	Eat/Drink	Gen Mdse	Furn/Appl	Auto
1991	\$267,904	\$96,777	\$13,649	\$41,095	\$5,958	\$38,062
1992	\$294,298	\$99,113	\$15,334	\$51,013	\$7,595	\$41,966
1993	\$309,645	\$100,324	\$16,520	\$55,859	\$8,048	\$45,105
1994	\$379,261	\$109,832	\$31,717	\$59,877	\$8,261	\$68,456
1995	\$416,948	\$114,509	\$35,556	\$66,137	\$8,416	\$82,581
1996	\$451,895	\$126,076	\$42,763	\$60,432	\$11,338	\$84,307
1997	\$489,350	\$138,425	\$46,074	\$57,311	\$15,694	\$94,053

(Note: The retail sales statistics in the 1995 edition of the *Survey of Buying Power*, which lists data for 1994, are based on newly published benchmark data from the 1992 Census of Retail Trade (CRT). Prior to this year, retail figures reported in the Survey were based on data from the 1987 Census [unlike the general Census, the CRT is conducted in five year intervals]. Whenever such an adjustment is made, trends in lines that fall across benchmark year are often skewed, a fact readers should keep in mind when comparing retail sales figures for 1994 and thereafter to those from prior years.

Source: Sales and Marketing Management, Survey of Buying Power, August, 1998.

SALES TAXES

Sales Taxes Levied in the Parish

The following is a summary, by area, of sales and use tax rates levied within the Parish of Livingston as of 12/31/98.

Entity/Area	Parish-Wide Tax	Municipal Tax	Total Local Tax	State Tax	Total Sales Tax
LIVINGSTON PARISH	4		4	4	8
ALBANY	4	1	5	4	9
DENHAM SPRINGS	4	1.5	5.5	4	9.5
LIVINGSTON	4	1	5	4	9
SPRINGFIELD	3.5	1.5	5	4	9
WALKER	4	1	5	4	9
WARD 2 / DRAINAGE DIST. 2	4	0.5	4.5	4	8.5
WARD 1 TAX DISTRICT NO. 5	4	0.5	4.5	4	8.5

Source: Louisiana Department of Revenue and Taxation, Sales Tax Division, January, 1999.

Taxable Sales

Sales and use taxes are levied by various entities at various rates throughout the Parish. The following figures represent the tax base of a broad-based sales and use tax levied on a parishwide basis.

(In Thousands)

Month	1994	1995	1996	1997	1998
January	\$52,119	\$60,248	\$63,421	\$67,528	\$70,687
February	\$40,169	\$41,807	\$54,152	\$57,633	\$55,944
March	\$38,864	\$43,997	\$51,218	\$54,409	\$56,967
April	\$50,649	\$51,958	\$59,038	\$63,315	\$68,591
May	\$46,269	\$47,287	\$56,694	\$59,902	\$67,340
June	\$47,319	\$48,756	\$58,023	\$60,224	\$61,666
July	\$50,547	\$63,434	\$65,734	\$70,019	\$77,060
August	\$46,073	\$59,128	\$57,971	\$61,015	\$66,905
September	\$48,940	\$55,490	\$59,694	\$61,033	\$71,687
October	\$51,200	\$55,807	\$59,796	\$70,502	\$66,178
November	\$45,110	\$51,541	\$54,925	\$54,647	\$65,495
December	\$43,298	\$47,778	\$57,100	\$58,262	\$58,262
Annual Total	\$560,558	\$627,232	\$697,765	\$738,489	\$738,489

Source: Oakland Econometrics.

PROPERTY TAXES

Assessed Valuation of the Parish

The recent trend in the assessed valuation of property throughout the Parish of Livingston is as follows:

Year	Taxable Assessed Valuation	Homestead Exemptions	Total Assessed Valuation
1990	\$59,232,650	\$60,563,530	\$119,796,180
1991	\$59,644,800	\$61,285,460	\$120,930,260
1992	\$61,054,310	\$62,483,650	\$123,537,960
1993	\$65,092,280	\$68,196,680	\$133,288,960
1994	\$65,559,550	\$72,319,610	\$137,879,160
1995	\$73,121,060	\$82,711,150	\$155,832,210
1996	\$82,716,690	\$89,888,820	\$172,605,510
1997	\$88,378,190	\$96,768,070	\$185,146,260
1998	\$95,004,440	\$103,526,530	\$198,530,970

Source: Livingston Parish Assessor's Office.

A breakdown of the assessed valuation of the Parish by classification of property is as follows:

Year	Real Estate	Personal Property	Public Service
1990	\$85,485,190	\$11,584,420	\$22,726,570
1991	\$85,005,320	\$12,405,570	\$23,519,370
1992	\$86,280,910	\$13,877,940	\$23,379,110
1993	\$92,757,300	\$15,213,440	\$25,318,220
1994	\$96,959,970	\$16,889,790	\$24,029,400
1995	\$114,264,350	\$17,706,740	\$23,861,120
1996	\$127,763,010	\$21,089,470	\$23,753,030
1997	\$138,916,570	\$22,157,540	\$24,072,150
1998	\$151,390,630	\$23,196,280	\$23,944,060

Millage Rates

The recent trend in the aggregate ad valorem tax rates (in mills) levied on a parishwide basis by various entities within the boundaries of the Parish of Livingston follows:

Year	Millage
1990	65.97
1991	67.45
1992	62.72
1993	70.46
1994	48.78
1995	79.92
1996	78.67
1997	81.67
1998	60.61

Sources: Louisiana Tax Commission and Livingston Parish Assessor's Office.

Leading Taxpayers

The ten largest property taxpayers of the Parish of Livingston in 1998 and their assessed valuation are as follows:

TAXPAYER	ASSESSED VALUATION
1. BELL SOUTH TELECOMMUNICATIONS	\$7,224,720
2. DIXIE ELECTRIC MEMBERSHIP CORP.	\$5,498,780
3. WEYERHAEUSER CO	\$4,412,490
4. ENTERGY GULF STATES/LOUISIANA INC	\$3,560,900
5. HIBERNIA NATIONAL BANK	\$2,963,660
6. HANCOCK BANK OF LOUISIANA	\$2,281,680
7. SUNLAND FABRICATORS INC/SHAW	\$2,209,410
8. SHOUTHERN NATURAL GAS CO.	\$1,516,990
9. WAL-MART STORES INC/ #935/	\$1,400,310
10. CAPLINE SYSTEM SHELL PIPTLINE	\$1,393,700

Source: Livingston Parish Assessor's Office.

SCHOOL STATISTICS

Enrollment

The recent trends in public school registration, average daily membership and average daily attendance in the Livingston Parish school system are as follows:

REGISTRATION	1994-95	1995-96	1996-97	1997-98
AVERAGE DAILY ATTENDANCE	17,956	16,926	16,997	17,312
AVERAGE DAILY MEMBERSHIP	19,212	18,009	18,232	18,576
PUBLIC	17,464	18,231	18,422	18,725

"Average Daily Attendance" reflects the average daily attendance of member public school students during the session. "Average Daily Membership" reflects the average daily count of public school students registered during the session. "Public" reflects the count of public school students registered on the first day of the school year, including pre-kindergarten.

Expenditures

Expenditure trends for the Livingston Parish School Board are as follows:

EXPENDITURES	1994-95	1995-96	1996-97	1997-98
MEAN TEACHER SALARY	\$25,275	\$26,263	\$28,208	\$31,137
CURRENT EXPEN PER STUDENT	\$3,295	\$3,690	\$4,585	\$4,412
CAPITAL OUTLAY	\$7,338,552	\$5,368,242	\$8,925,062	\$17,269,087
DEBT SERVICE	\$2,658,569	\$4,937,893	\$3,696,073	\$3,850,175
CURRENT EXPENDITURES	\$63,296,747	\$67,289,237	\$73,254,369	\$82,741,194

Source: Louisiana Department of Education.